
UNIVERSITI SAINS MALAYSIA

Peperiksaan Kursus Semasa Cuti Panjang
Academic Session 2007/2008

June 2008

ACW270 - Management Accounting I
[Perakaunan Pengurusan I]

Duration: 3 hours
[Masa: 3 jam]

Please check that this examination paper consists of **TEN** pages of printed material before you begin the examination.

*[Sila pastikan bahawa kertas peperiksaan ini mengandungi **SEPULUH** muka surat yang bercetak sebelum anda memulakan peperiksaan ini].*

Instructions: Answer **ALL** questions.

Arahan: Jawab **SEMUA** soalan.]

Question 1 (20 marks)

State Chemical Sdn. Bhd. (SCSB) uses a weighted-average process-costing system. The following data relate to May:

Work in process, May 1:	25,000kilograms
Direct material	70% complete
Conversion	80% complete
Units started into production	80,000kilograms
Work in process, May 31:	30,000kilograms
Direct material	40% complete
Conversion	65% complete

Required:

- (i) Calculate the number of kilograms completed during May. [7 marks]
- (ii) Calculate equivalent units of materials and conversion for May. [8 marks]
- (iii) Does SCSB introduce all of its direct materials at the very beginning of production? Explain your answer. [5 marks]

Soalan 1 (20 markah)

State Chemical Sdn. Bhd. (SCSB) menggunakan sistem pengkosan proses purata wajaran. Maklumat berikut adalah berkaitan dengan bulan Mei:

Kerja dalam proses, Mei 1:	25,000 kilogram
Bahan langsung	70% siap
Pertukaran	80% siap
Unit dimulakan dalam pengeluaran	80,000kilogram
Kerja dalam proses, Mei 31:	30,000kilogram
Bahan langsung	40% siap
Pertukaran	65% siap

Dikehendaki:

- (i) Kirakan bilangan kilogram siap sepanjang bulan Mei. [7 markah]
- (ii) Kirakan unit setara bagi bahan dan pertukaran bagi bulan Mei. [8 markah]

- (iii) *Adakah SCSB menggunakan semua bahan langsung pada peringkat paling awal dalam pengeluaran? Jelaskan jawapan anda.*

[5 markah]

Question 2 (20 marks)

Bunga Biru Sdn. Bhd which uses a job-costing system, began business on January 1, 20x3 and applies manufacturing overhead on the basis of direct-labor cost. The following information relates to 20x3:

- Budgeted direct labor and manufacturing overhead were anticipated to be RM200,000 and RM250,000, respectively.
- Job nos. 1, 2, and 3 were begun during the year and had the following charges for direct material and direct labor:

<u>Job No.</u>	<u>Direct Materials</u>	<u>Direct Labor</u>
1	RM145,000	RM35,000
2	320,000	65,000
3	55,000	80,000

- Job nos. 1 and 2 were completed and sold on account to customers at a profit of 60% of cost. Job no. 3 remained in production.
- Actual manufacturing overhead by year-end totaled RM233,000. Bunga Biru Sdn. Bhd adjusts all under- and overapplied overhead to cost of goods sold.

Required:

- Compute the company's predetermined overhead application rate. [2 marks]
- Compute Bunga Biru Sdn. Bhd 's ending work-in-process inventory. [4 marks]
- Determine Bunga Biru Sdn. Bhd 's sales revenue. [3 marks]
- Was manufacturing overhead under- or overapplied during 20x3? By how much? [3 marks]
- Present the necessary journal entry to handle under- or overapplied manufacturing overhead at year-end. [4 marks]

- (vi) Does the presence of under- or overapplied overhead at year-end indicate that Bunga Biru Sdn. Bhd 's accountants made a serious error? Briefly explain.

[4 marks]

Soalan 2 (20 markah)

Bunga Biru Sdn Bhd yang menggunakan sistem pengkosan kerja, memulakan perniagaan pada Januari 1, 20x3 dan menggunakan overhead pembuatan berasaskan kos buruh langsung. Maklumat berikut berkaitan dengan tahun 20x3:

- Buruh langsung dibelanjawankan dan overhead pembuatan dianggarkan sebanyak masing-masing RM200,000 dan RM250,000.
- Kerja no 1,2 dan 3 telah dimulakan sepanjang tahun dan mempunyai caj untuk bahan langsung dan buruh langsung seperti berikut:

<u>No Kerja</u>	<u>Bahan Langsung</u>	<u>Buruh langsung</u>
1	RM145,000	RM35,000
2	320,000	65,000
3	55,000	80,000

- Kerja no 1 dan 2 telah disiapkan dan dijual secara akaun kepada pelanggan pada keuntungan sebanyak 60% dari kos. Kerja no 3 masih belum disiapkan.
- Overhead pembuatan sebenar pada akhir tahun berjumlah RM233,000. Bunga Biru Sdn Bhd menyelaras semua overhead terlebih guna atau terkurang guna kepada kos barang dijual.

Dikehendaki:

- (i) Kirakan kadar overhead aplikasi pratentu syarikat. [2 markah]
- (ii) Kirakan Bunga Biru Sdn Bhd inventori kerja dalam proses akhir. [4 markah]
- (iii) Tentukan hasil jualan Bunga Biru Sdn Bhd. [3 markah]
- (iv) Adakah overhead pembuatan terlebih atau terkurang guna sepanjang 20x3? Berapa banyak? [3 markah]
- (v) Tunjukkan catatan jurnal yang diperlukan untuk merekod terkurang atau terlebih guna overhead pembuatan di akhir tahun. [4 markah]

- (vi) *Adakah kewujudan terlebih atau terkurang guna overhead menunjukkan akauntan Bunga Biru Sdn Bhd membuat kesilapan yang serius? Jelaskan.*

[4 markah]

Question 3 (20 marks)

Jacobs manufactures two products: A and B. The firm predicts a sales volume of 10,000 units for product A and ending finished-goods inventory of 2,000 units. These numbers for product B are 12,000 and 3,000, respectively. Jacobs currently has 7,000 units of A in inventory and 9,000 units of B.

The following raw materials are required to manufacture these products:

<u>Raw Material</u>	<u>Cost per Pound</u>	<u>Required for Product</u>	
		<u>A</u>	<u>B</u>
X	RM2.00	2 kilograms	
Y	2.50	1 kilogram	1 kilogram
Z	1.25		3 kilograms

Product A requires three hours of cutting time and two hours of finishing time; B requires one hour and three hours, respectively. The direct labor rate for cutting is RM10 per hour and RM18 per hour for finishing.

Required:

- (i) Prepare a production budget in units. [8 marks]
- (ii) Prepare a materials usage budget in kilograms and dollars. [7 marks]
- (iii) Prepare a direct labor budget in hours and dollars for product A. [5 marks]

Soalan 3 (20 markah)

Jacobs membuat dua produk: A dan B. Firma ini meramalkan volum jualan sebanyak 10,000 unit untuk produk A dan inventori barang siap akhir ialah 20,000 unit. Bilangan untuk produk B masing-masing 12,000 dan 3,000. Jacobs buat masa ini mempunyai 7,000 unit barang A dalam inventori dan 9,000 unit barang B.

Maklumat bahan mentah diperlukan untuk membuat produk ini”

<u>Bahan Mentah</u>	<u>Kos sekilogram</u>	<u>Diperlukan untuk Produk</u>	
		<u>A</u>	<u>B</u>
X	RM2.00	2 kilogram	
Y	2.50	1 kilogram	1 kilogram
Z	1.25		3 kilogram

Produk A memerlukan tiga jam untuk masa memotong dan dua jam untuk menyiapkan, B memerlukan masing-masing satu jam dan tiga jam. Kadar buruh langsung untuk memotong ialah RM10 sejam dan RM18 sejam untuk menyiapkan.

Dikehendaki:

- (i) Sediakan belanjawan pengeluaran dalam unit.

[8 markah]

- (ii) Sediakan belanjawan bahan digunakan dalam kilogram dan RM.

[7 markah]

- (iii) Sediakan belanjawan buruh langsung dalam jam dan RM untuk produk A.

[5 markah]

Question 4 (20 marks)

The controller for Woongkok Machining has established the following overhead cost pools and cost drivers:

<u>Overhead Cost Pool</u>	<u>Budgeted Overhead Cost</u>	<u>Cost Driver</u>
Machine setups	RM240,000	Number of setups
Material handling	90,000	Units of raw material
Quality control inspection	48,000	Number of inspections
Other overhead costs	<u>160,000</u>	Machine hours
Total	<u>RM538,000</u>	

<u>Overhead Cost Pool</u>	<u>Budgeted Level for Cost Driver</u>	<u>Overhead Rate</u>
Machine setups	200 setups	RM1,200 per setup
Material handling	60,000 units	RM1.50 per unit
Quality control	1,200 inspections	RM40 per inspection
Other overhead	20,000 machine hours	RM8 per machine hour

Order no. 715 has the following production requirements:

Machine setups: 7
 Raw material: 11,200 units
 Inspections: 16
 Machine hours: 850

Required:

- (i) Compute the total overhead that should be assigned to order no. 715 by using activity-based costing. [8 marks]
- (ii) Suppose that Wolfe were to use a single, predetermined overhead rate based on machine hours. Compute the rate per hour and the total overhead assigned to order no. 715. [6 marks]
- (iii) Discuss the merits of an activity-based costing system in comparison with a traditional costing system. [6 marks]

Soalan 4 (20 markah)

Pengawal kewangan Woongkok Machining telah membentuk kumpulan kos dan pemandu kos seperti berikut:

<u>Kumpulan kos overhead</u>		<u>Belanjawan Kos overhead</u>		<u>Pemandu kos</u>	
Pemasaan mesin	Kendalian bahan	90,000	Unit bahan mentah	Bilangan pemasaan	Unit bahan mentah
Pemeriksaan kawalan kualiti	Pemeriksaan kawalan kualiti	48,000	Bilangan pemeriksaan	Jam mesin	
Lain-lain kos overhead	Lain-lain kos overhead	160,000			
Jumlah		<u>RM538,000</u>			

<u>Kumpulan kos overhead</u>		<u>Tahap dibelanjawankan</u>		<u>Kadar overhead</u>	
Pemasaan mesin	200 pemasaan	RM1,200 per pemasaan			
Kendalian bahan	60,000 units	RM1.50 per unit			
Pemeriksaan kawalan kualiti	1,200 pemeriksaan	RM40 per pemeriksaan			
Lain-lain kos overhead	20,000 jam mesin	RM8 per jam mesin			

Pesanan no. 715 memerlukan maklumat berikut:

Mesin pemasaan: 7
Bahan mentah: 11,200 units
Pemeriksaan: 16
Jam mesin: 850

Dikehendaki:

- (i) Kirakan jumlah overhead yang harus diperuntukan kepada pesanan no 715 dengan menggunakan pengkosan berasaskan aktiviti.
- [8 marks]
- (ii) Andaikan Woongkok menggunakan satu kadar overhead praeentu yang berasaskan jam mesin. Kirakan kadar sejam dan jumlah overhead yang diperuntukan kepada kerja no. 715.
- [6 marks]
- (iii) Bincangkan faedah sistem pengkosan berasaskan aktiviti dengan membandingkan dengan sistem pengkosan tradisional.
- [6 marks]

Question 5 (20 marks)

Thong Suon Company is considering the development of two products: no. 65 or no. 66. Manufacturing cost information follows.

	<u>No. 65</u>	<u>No. 66</u>
Annual fixed costs	RM220,000	RM340,000
Variable cost per unit	33	25

Regardless of which product is introduced, the anticipated selling price will be RM50 and the company will pay a 10% sales commission on gross RM sales. Thong Suon Company will not carry an inventory of these items.

Required:

- (i) What is the break-even sales volume (in dollars) on product no. 66? [5 marks]
- (ii) Which of the two products will be more profitable at a sales level of 25,000 units? [7 marks]
- (iii) At what unit-volume level will the profit/loss on product no. 65 equal the profit/loss on product no. 66? [8 marks]

Soalan 5 (20 markah)

Thong Suon Company memikirkan untuk membangun dua produk, no 65 atau no 66. Maklumat kos pembuatan adalah seperti berikut:

	<u>No. 65</u>	<u>No. 66</u>
Kos tetap tahunan	RM220,000	RM340,000
Kos berubah seunit	33	25

Tidak kira produk yang mana diperkenalkan, harga jualan yang dijangkakan adalah RM50 dan syarikat akan membayar komisen jualan sebanyak 10% dari jualan kasar ringgit. Thong Suon Company tidak akan menyimpan inventori untuk kedua-dua produk ini.

Dikehendaki:

- (i) *Apakah titik pulang modal dalam volum jualan (dalam Ringgit) bagi produk no.66?*
[5 markah]
- (ii) *Produk yang manakah akan lebih menguntungkan pada jualan sebanyak 25,000 unit?*
[7 markah]
- (iii) *Pada tahap volum unit berapa untung/rugi bagi produk no.65 sama dengan untung/rugi ke atas produk no.66?*
[8 markah]